



**Rule and Interpretive/Policy Statement Review Checklist**  
(This form must be filled out electronically.)

This form is to be used when the current version of the rule(s) has/have not previously been reviewed. When reviewing an interpretive or policy statement, this document is to be used only if the review of the statement is not in conjunction with the review of a rule.

All responses should be **bolded**.

Document(s) Reviewed (include title):

**WAC 458-14-025: Assessment roll corrections not requiring board action.**

**WAC 458-14-026: Assessment roll corrections agreed to by taxpayer**

Date last adopted/issued: **5/93**

Reviewer: **Kim M. Qually**

Date review completed: **1/6/03**

Briefly explain the subject matter of the document(s):

**WAC 458-14-025 explains when it is permissible under the statutes for the assessor to correct the assessment roll without board of equalization action.**

**WAC 458-14-026 describes the process by which an aggrieved taxpayer, who has filed an appeal with the BOE, and the assessor may reach an agreed settlement as to the true and fair value of the subject property. The assessor is to notify the BOE of any agreed upon settlements that would correct the assessment roll.**

**1. Public requests for review:**

YES	NO	
	<b>X</b>	Is this document being reviewed at this time because of a public request?

**2. Need:**

YES	NO	
<b>X</b>		Is the document necessary to comply with the statutes that authorize it?
	<b>X</b>	Is the information provided in the document so obsolete that it is of little value, warranting the repeal or revision of the document?
<b>X</b>		Have the laws changed so that the document should be revised or repealed?
<b>X</b>		Is the document necessary to protect or safeguard the health, welfare (budget levels necessary to provide services to the citizens of the state of Washington), or safety of Washington's citizens?



Please explain.

**RCW 84.48.065 allows the assessor to correct or cancel assessments that are erroneous to due manifest errors, double assessments, clerical errors in extending the rolls, and such errors in listing that do not involve the revaluation of property, except in the case that a taxpayer produces proof that an authorized land use authority has made a definitive change in the property's land use designation. In such a case, the assessment or tax rolls may be corrected even though the action involves a revaluation of property. This statute is the basis for both of the rules subject to this review. This statute was amended in 1996, 1997, and 2001.**

**Additionally, RCW 84.40.039 was amended in 1998 and RCW 84.14.110 was amended in 2001. Both statutes provide required corrections to the assessment roll by the assessor that do not require any board action.**

**These statutory changes need to be incorporated into the rules.**

**3. Related interpretive/policy statements, court decisions, BTA decisions, and WTDs:**

Complete Subsection (a) only if reviewing a rule. Subsection (b) should be completed only if the subject of the review is an interpretive or policy statement. Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs) are considered interpretive and/or policy statements.

**(a)**

YES	NO	
	X	Are there any interpretive or policy statements that should be incorporated into this rule? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any interpretive or policy statements that should be cancelled because the information is currently included in this or another rule, or the information is incorrect or not needed?
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions that provide information that should be incorporated into the rule?

**(b)**

YES	NO	
		Should this interpretive or policy statement be incorporated into a rule?
		Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) that affect the information now provided in this document?
		Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the document?



If the answer is “yes” to any of the questions in (a) or (b) above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**Even though the BTA has heard a number of appeals regarding manifest errors, none of the decisions provide any guidance or clarification that should be placed in the rules.**

**4. Clarity and Effectiveness:**

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate?
X		Is the document providing the result(s) that it was originally designed to achieve?
	X	Do changes in industry practices warrant repealing or revising this document?
	X	Do administrative changes within the Department warrant repealing or revising this document?

Please explain.

**The current versions of the rules were rewritten in 1993. There are clear and concise as written. However, the rules need to be updated to reflect subsequent statutory changes.**

**5. Intent and Statutory Authority:**

YES	NO	
X		Does the Department have sufficient authority <b>to adopt</b> this document?
X		Is the document consistent with the legislative intent of the statute(s) that authorize it?
	X	Is there a need to recommend legislative changes to the statute(s) being implemented by this document?

Please explain.

**RCW 84.08.070 calls for DOR to make such rules as may be necessary to carry out the powers granted to it by the Legislature. Also, RCW 84.48.200 specifically directs DOR to adopt such rules consistent with chapter 84.48 RCW, equalization of assessments.**

**6. Coordination:** Agencies should consult with and coordinate with other governmental entities that have similar regulatory requirements when it is likely that coordination can reduce duplication and inconsistency.

YES	NO	
	X	Could consultation and coordination with other governmental entities and/or state agencies eliminate or reduce duplication and inconsistency?



Please explain.

**DOR is responsible for the training and oversight of the various county BOEs. Local governments and other state agencies, as appropriate, are consulted during the rule-making process so the chance of adopting duplicative and/or inconsistent rules is minimal.**

**7. Cost:** When responding, consider only the costs imposed by the document being reviewed and not by the statute.

YES	NO	
	X	Have the qualitative and quantitative benefits of the document been considered in relation to its costs?

Please explain.

**This is an interpretive rule that imposes no additional administrative burdens on taxpayers not already imposed by the statutes of chapters 84.08, 84.14, 84.40, and 84.48 RCW.**

**8. Fairness:** When responding, consider only the impacts imposed by the document being reviewed and not by the statute.

YES	NO	
X		Does the document result in equitable treatment of those required to comply with it?
	X	Should it be modified to eliminate or minimize any disproportionate impacts on the regulated community?
	X	Should the document be strengthened to provide additional protection to correct any disproportionate impact on any particular segment of the regulated community?

Please explain.

**This rule applies uniformly to taxpayers, assessors, and county Boards of Equalization. Since the rules were last revised in 1993, no problems related to them have been brought to DOR's attention.**

## **9. LISTING OF DOCUMENTS REVIEWED:**

Statute(s) Implemented:

**RCW 84.14.110: Cancellation of exemption - Notice by owner of change in use - Additional tax - Penalty - Interest - Lien - Notice of cancellation - Appeal - Correction of tax rolls;**

**RCW 84.40.039: Reducing valuation after government restriction - Petitioning assessor - Establishing new valuation - Notice - Appeal - Refund; and**



**RCW 84.48.065: Cancellation and correction of erroneous assessments and assessments on property on which land use designation is changed.**

Interpretive and/or Policy Statements (e.g., ETAs, PTAs, IAGs): **none**

Court Decisions: **none**

Board of Tax Appeals Decisions (BTAs):

**None that provide further clarification or explanation of the cancellation or correction of erroneous assessments.**

Appeal Division Decisions (WTDs): **none**

Attorney General Opinions (AGOs): **none**

Other Documents: **none**

**10. Review Recommendation:**

- |               |   |
|---------------|---|
| <u>  X  </u>  | <b>Amend</b>  |
| <u>      </u> | <b>Repeal/Cancel</b> (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.) |
| <u>      </u> | <b>Leave as is</b> (Appropriate even if the recommendation is to incorporate the current information into another rule.)                              |
| <u>      </u> | <b>Begin the rule-making process for possible revision.</b> (Applies only when the Department has received a petition to revise a rule.)              |

**Explanation of recommendation:** Provide a brief summary of your recommendation. If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, and court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, and court decisions).

**Because of recent amendments to the underlying statutes, the rules should be updated to reflect the current text of the statutes.**



**11. Manager action:** Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:

\_\_\_\_\_ 1  
\_\_\_\_\_ 2  
\_\_\_\_\_ 3  
\_\_\_\_\_ 4